

South Dakota National Guard



Family Readiness Group Treasurer's Handbook

Handbook intended for:

- ~FRG Treasurers
- ~Lead Volunteers
- ~Commanders
- ~ Units

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All other editions are obsolete.

State Family Program Office
1-800-658-3930

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INTRODUCTION

This handbook contains guidance, forms and examples to assist FRG treasurers, alternate treasurers, commanders and units to successfully and responsibly manage FRG informal funds.

Family Readiness Groups are intended to assist families to be self-sufficient and resilient. Additionally, the FRG serves to enhance the military mission, be a conduit of official information to the families, provide mutual support and family cohesion, and refer families to resources in the event of an unmet need.

As such, Family Readiness Groups (FRGs) are able to complete their mission without needing to raise funds and can choose not to have a FRG Checking Account (Informal Fund). However, other FRGs wish to expand their mission to participate in a number of events that may result in expenses. Units that wish to have a FRG Checking account and raise funds must proceed according to this handbook, Army Regulation 600-20, Paragraph 4-21, Air, Army and National Guard Bureau Funding Guidance and the SDNG State Family Program Office.

The Treasurer and alternate treasurer are appointed by the commander and approved by the Family Readiness Group (FRG). These positions are to be filled by volunteers and may not be a military member because of the potential for deployment.

For questions or assistance call the State Family Program Staff at 1-800-658-3930.

This handbook and its forms can also be found online at <https://sdguard.ngb.army.mil>, then click on Family Readiness.

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FAMILY READINESS GROUPS INFORMAL FUNDS OVERVIEW

The mission of Family Readiness Group is to support, train and prepare families for mobilization and assist them with deployments. FRGs are not established for the purpose of being a fundraising organization, however Commanders may authorize Family Readiness Group members to establish an informal fund. The Commander appoints a FRG Treasurer to maintain the FRG account, but the ultimate responsibility for the account remains with the Commander.

The following conditions must be met in order to establish a FRG informal fund account. (In Accordance With Army Regulation 600-20, Paragraph 4-21, Air, Army and National Guard Bureau Funding Guidance, the State Family Readiness Office, and the SDNG Family Readiness Treasurer's Handbook):

- a. Account is limited to the annual income cap of \$5000. The FRG informal fund account may not exceed \$5,000 income per year, nor shall it exceed \$5,000 balance at any time. FRGs may not accept donations or fundraise until the informal fund balance drops below \$5,000. (Should the account exceed \$5000, the Group could be considered a Private Organization such as the Red Cross and become subject to the same IRS regulatory requirements or tax liabilities.)
- b. Ensure the account's use is limited to expenses consistent with the purpose and function of the fund (Ensure that funds are utilized for the purpose they are raised, for example, newsletters, homecomings, Christmas Party, volunteer recognition, etc. Further ensure that the funds are managed upholding military ethics and ideals.)
- c. Commanders complete a memorandum designating the treasurer and alternate treasurer. File the memorandum in the unit's Family Readiness binder and a copy at the State Family Readiness Office. The treasurer and/or alternate treasurer are responsible for maintaining simple accounting records and receipts which document transactions of FRG funds. Military personnel can not serve as treasurers or signatories on FRG accounts.
- d. The treasurer and alternate treasurer must sign South Dakota National Guard Family Program Volunteer Agreement (SDNG Form 600-12-1R) and return to the State Family Program Office. This form states they are a statutory volunteer serving in an official capacity in direct support of the National Guard Family Program.
- e. Employer Identification number: Prior to opening a FRG account, file IRS Form SS4 to receive an Employer Identification Number (EIN #) to avoid use of personal Social Security Number when opening the account. If SSN is used for reporting to the IRS, account may be perceived as personal income by the Internal Revenue Service.
- f. Open a non-interest bearing account in a federally insured financial institution. When signing checks, a minimum of two volunteer signatures is required.
- g. Pay sales tax for items purchased as Family Readiness Groups are not nonprofit organizations.

FAMILY READINESS GROUPS INFORMAL FUNDS OVERVIEW Cont:

h. FRG informal funds can not augment other unit informal funds such as the unit's "cup and flower" funds. FRG informal funds can not be deposited or mixed with personal or unit funds.

i. FRG informal funds can not be used to purchase items or services which may be paid for using military funds or for items not related to family readiness such as service member farewell gifts. Funds can not be given to a military unit to purchase additional supplies, equipment or to fund additional training.

j. FRG Informal Fund Standard Operating Procedure (SOP). FRGs with an informal fund **must** have an organizing SOP that provides the following information: the FRG name, a description of the FRG's purpose and function of the fund, and it must include the following statement, "The FRG informal fund is for the benefit of its members only. It is not a business and is not being run to generate any profits. FRG expenditures will be in accordance with the wishes of the majority of FRG members and all fund raisers must have Command approval before proceeding. It is not an instrumentality of the United States Government." This SOP is included in the FRG Sanction (Item #6) **or** may be completed as a separate document. It must be signed by the treasurer and alternate treasurer. It is filed in the unit's Family Readiness Binder and a copy forwarded to the State Family Readiness Office. See appendix of this handbook for examples of the sanction and SOP.

k. FRGs (statutory volunteers) may only conduct internal fundraising with command approval amongst their own members, in compliance with Army Regulation 600-29, Fundraising within the Department of the Army, paragraph 1-5, and DOD 5500.7-R, Joint Ethics Regulation. These activities are done internally on a military installation such as an armory where fund raising participants are limited to unit military members and their families (by us, for us). They may not conduct external fundraising per National Guard Bureau and Department of the Army Guidance. (Note: Statutory volunteers are volunteers who have signed a volunteer agreement and serve in an official capacity in direct support of the National Guard Family Program.)

l. Most members of the FRG (gratuitous volunteers) can choose to belong to private organizations. As such they may wish to engage in fund raising. If they do however, they are considered private organizations separate from the unit and FRG. Unlike FRG statutory volunteers, they can raise as much money as they want, and carry any balance in their private account (which is completely separate from the FRG). Fundraising by gratuitous volunteers in their private capacity must be accomplished without implying endorsement by the National Guard or the FRG. For example, they should refer to themselves as "Friends of 802nd Combat Support", rather than the 802nd Family Readiness Group. (Note: Gratuitous volunteers are volunteers who have not signed a volunteer agreement and do not wish to serve in an official capacity within the FRG, but rather help the FRG sometimes to support meetings, events and activities.)

m. FRG expenditures must benefit the entire FRG membership in some way.

FAMILY READINESS GROUPS INFORMAL FUNDS OVERVIEW Cont:

n. FRGs may not solicit or give donations or gifts, however Unit Commanders in conjunction with the State Family Program Director may now accept/approve UNSOLICITED donations to the FRG informal fund of \$1000 or less (annually). This donation counts as FRG income and counts against the FRG \$5000 annual income cap. FRGs offered large donations or gifts, refer to the State Family Readiness Office. All donations must be “unconditional” as acknowledged by SD Family Readiness Form available upon request from the State Family Readiness Office. The form will be maintained by the treasurer with a copy furnished to the State Family Readiness Office.

o. Provide a copy of the Treasurer Report to the commander and the State Family Program Office to keep them informed of the current status of the FRG account and to provide historical documentation for FRG account activity that can be presented for review. Original copies of all reports are filed in the Unit's Family Readiness Binder and copies are also maintained at the State Family Program Office for 5 years.

Send reports to: South Dakota National Guard Family Program Office
2823 West Main Street, Bldg 520
Rapid City, SD 57702-8186

The report includes 3 items: which are the Treasurer Report Memorandum (see appendix of this handbook), copy of all Bank Statements since the last report and a copy of the Checkbook Register showing all transactions since the last report. Reports are required from units that have no checking account or no funds in their checking account as well (See appendix of this handbook).

p. This report is due: Deployed units: Quarterly (Mar, Jun, Sep, Dec)
Non-deployed units: Annually (September 30)

q. Remember the FRG's purpose and always evaluate whether there is a need to engage in fundraising activities. Additionally, remember all fundraising must be pre approved by the unit commander. There are numerous resources available without fundraising. Contact the State Family Readiness Office to explore your options and answer your questions.

JOB DESCRIPTION
SOUTH DAKOTA NATIONAL
FAMILY READINESS PROGRAM
(Volunteer Position)
- TREASURER / ALTERNATE TREASURER POSITION -
Revised: 1/2007

I. **Introduction.** The treasurer and alternate treasurer are statutory volunteers serving in an official capacity in direct support of the National Guard Family Program. They will maintain simple accounting records and receipts for Family Readiness Group funds IAW Army Regulation 600-20, Para 4-21, Air, Army and National Guard Bureau Funding Guidance, the State Family Readiness Office, and the South Dakota National Guard Treasurer's Handbook.

All tasks are accomplished with the support of the commander, lead volunteer and State Family Readiness Office. Should you have any questions or concerns accomplishing your duties as treasurer, contact the State Family Readiness Office at 1-800-658-3930 or familyprogram@sd.ngb.army.mil

II. **Major Duties and Responsibilities.**

A. Ensure the commander has completed the Treasurer Appointment Memorandum appointing you as the treasurer and appointing an alternate treasurer. Ensure it is filed in the unit's Family Readiness binder and a copy sent to the State Family Program Office. Military personnel can not serve as treasurers or signatories on FRG accounts.

B. Sign South Dakota National Guard Family Program Volunteer Agreement (SDNG Form 600-12-1R) and return to the State Family Program office.

C. Prior to opening a FRG account, file IRS form SS4 to receive an Employer Identification Number (EIN) to avoid use of personal Social Security Number. If SSN is used for reporting to the IRS, checking account may be perceived as personal income by the Internal Revenue Service.

D. Open and maintain a non-interest bearing checking account in a federally insured financial institution. When signing checks, a minimum of two volunteer signatures is required.

E. Maintain simple accounting records (Checkbook Register) showing all transactions, both in and out for FRG funds. Maintain receipts of how monies were disbursed.

F. Ensure payment of sales tax for items purchased by the Family Readiness Group, as it is not considered a nonprofit organization.

G. Ensure the FRG informal fund account does not exceed \$5,000 income per year, and also its balance does not exceed \$5,000 at any time. Also ensure the account's use is limited to expenses consistent with the purpose and function of the FRG Informal Fund.

TREASURER / ALTERNATE TREASURER POSITION JOB DESCRIPTION:

H. Help ensure FRG only conducts internal fundraising amongst their members (unit) and gains command approval prior to any fundraising. External fundraising is not authorized in accordance with National Guard Bureau and Department of the Army guidance.

I. Help to ensure the FRG does not solicit or give donations or gifts. However, Commanders may now accept/approve UNSOLICITED donations in conjunction with the State Family Program Director to the FRG informal fund of \$1000 or less (annually). This donation counts as FRG income and counts against the FRG \$5000 annual income cap. If the FRG is offered large donations or gifts, refer to the State Family Readiness Office and request the SDNG Family Readiness Form acknowledging the donation is completed. The form will be maintained by the treasurer with a copy furnished to the State Family Readiness Office.

J. Help ensure FRG funds do not augment other unit informal funds such as the unit's fund. The FRG funds can not be deposited or mixed with personal or unit funds.

K. Help ensure FRG funds are not used to purchase items or services which may be paid for using military funds or for items not related to family readiness such as service member farewell gifts.

L. Help ensure FRG Standard Operating Procedure for FRG informal funds is accomplished either by inclusion in the FRG sanction (Item #6) **or** as an independent document. (See appendix of this handbook.) FRGs with an informal fund must have an organizing SOP that provides minimal information regarding FRG expenditures which need to be in accordance with the wishes of the majority of FRG members and all fundraisers must have Command approval before proceeding. It must be signed by the treasurer and alternate treasurer. It is filed in the unit's Family Readiness Binder and a copy forwarded to the State Family Readiness Office.

M. Provide a treasurer report to the commander and the State Family Program Office. This report includes 3 items, which are: the Treasurer Report Memorandum, copy of all Bank Statements since the last report and a copy of the Checkbook Register showing all transactions since the last report.

Reports are also required from units that have no checking accounts or no funds in their checking accounts as well. Reports are due **annually** by September 30th, unless unit is deployed. If unit is **deployed**, reports are due **quarterly** (Mar, Jun, Sep, Dec) to the State Family Program Office.

N. Promote the family program within the Guard and community whenever possible.

O. Attend training to improve knowledge of Treasurer position updates and the family program.

III. **Chain of Command**. Unit commander, unit's Family Readiness lead volunteer, and State Family Readiness Director

TREASURER / ALTERNATE TREASURER POSITION JOB DESCRIPTION:

IV. Qualifications Sought.

- A. Good mathematics skills and some record keeping knowledge
- B. Good personal character
- C. Displays attention to details

V. Benefits.

- A. Meeting other family and Guard members
- B. Opportunities to attend family program conferences and workshops and network with other family program volunteers state and nationwide
- C. Gain a clear understanding of the Family Program and National Guard thereby improving preparedness for mobilization
- D. Improve/increase bookkeeping skills for present or future job opportunities

VI. Training. Training will be accomplished as needed to ensure the proper maintenance and responsible management of the unit FRG informal fund account.

FAMILY READINESS GROUPS INFORMAL FUNDS

GLOSSARY OF TERMS

The following Glossary of Terms is provided to help you be familiar with the language of a Treasurer. This list of terms is intended as a short summary of common terms. You may wish to identify additional terms and add them to the list.

Cash: The treasurer should never hold cash in hand, except at times of “fundraising” when a “petty cash” account may temporarily be established. Even then records and receipts of all transactions must be maintained. All funds should be managed through the FRG account.

Checkbook Register: An electronic or handwritten checkbook register to be maintained by the FRG treasurer. A copy of which can be found in the appendix of this handbook. The register must be maintained as a historical document. This can then be more readily utilized by future treasurers and more easily monitored by commanders and the State Family Program Office.

Date: The time at which a transaction occurs.

Debt: An expense, which has occurred but not yet paid.

Deposit: Money deposited in a bank.

Donation(s): Family Readiness Groups may not solicit or give charitable donations of any kind. Unit commanders may accept unsolicited donations to the FRG informal fund of \$1000 or less annually. This donation counts as FRG income and impacts the FRG annual \$5000 income cap. All donations must be “unconditional” as acknowledged by SD Family Readiness Form available upon request from the State Family Readiness Office.

Expense: Cost associated with any project (i.e. supplies, equipment, etc.)

Family Assistance: A Unit and/or FRG response or referral or direct help to an individual.

Family Readiness Group: An officially (command) sanctioned organization of family members (spouses, children, parents, brother, sister, boy/girl friend, significant other, civilian employers, community members, etc.) that provide mutual support and assistance for families and a network of communication between the families, the chain of command and community resources.

Fundraising: A FRG activity to raise funds or increase the FRG account balance for a specific purpose.

Income: Money received from a fundraiser or from a donation.

Payee: One to whom money is to be paid.

FRG INFORMAL FUNDS GLOSSARY OF TERMS Continued:

Review: Annually (non-deployed units) or quarterly (deployed units) review of FRG account by the State Family Program Office.

Treasurer Report: Report that is turned into the commander and State Family Readiness Office on an annual or quarterly basis. The report includes three (3) documents: Treasurer Report Memorandum, copies of all Bank Statements since the last report and a copy of the Checkbook Register showing all transactions since the last report. Reports are due annually by 30 September unless the unit is deployed. If deployed, reports are due quarterly (Mar, Jun, Sep, Dec).

Security: Reasonable measures taken to assure that FRG funds are not accessible to unauthorized persons.

Volunteer Agreement: A South Dakota National Guard Family Program Form signed by statutory FRG members, indicating they understand that their services and support are voluntary and not for pay. Signing this form confirms the legal designation of VOLUNTEER should an accident or incident occur allowing coverage under the tort claims act. This precludes the individual from being sued, provided they are in compliance with the volunteer agreement and job description. The original is kept at the State Family Program Office.
(Statutory volunteers are volunteers who have signed a volunteer agreement and serve in an official capacity in direct support of the National Guard Family Program.)

Volunteer Reimbursement: Reimbursement based upon expenditures of personal funds in support of the unit's FRG. Requests for reimbursement must include receipt(s). See appendix of this handbook for example of reimbursement form.

FAMILY READINESS GROUPS INFORMAL FUNDS

FRG Bank Accounts

When to open a FRG Account

Whenever the FRG has funds in excess of \$10, they will be maintained in a bank account. The treasurer should never hold cash in hand, except at times of “fundraising” when a “petty cash” account may temporarily be established. Even then records and receipts of all transactions must be maintained. All funds should be managed through the FRG account.

A bank account affords the best safeguards and tracking of the funds for the FRG, the treasurer and the command.

The Family Readiness Group Bank Account Status and EIN #s

South Dakota National Guard Family Readiness Groups are encouraged to open and manage all FRG bank accounts under the IRS status of “Banking Purposes Only.” To qualify for this status, the Treasurer must complete IRS Form SS4. This number is simply a number to identify the account for banking and IRS purposes and to avoid the use of personal Social Security Numbers. Personal SSNs should never be used because the account could then be perceived as personal income by the IRS.

After you have obtained the Employer Identification Number (EIN #) and opened your account, ensure that you safeguard the IRS document assigning the EIN number as they will request a copy should any correspondence regarding the number be required. Do not allow any individual to use the number for any other purpose. A completed example of SS4 and a blank form are included in the appendix of this handbook.

The EIN is not a “non profit” identification number. Payment of sales tax for items purchased by the FRG is required.

EIN #s remain in the IRS files for 10 years. The IRS tracks account activity by annual reporting of income from the account. FRG accounts do not generate profits, therefore are not reported.

Additionally, banks where the accounts are held – only report those accounts to the IRS which are interest-bearing – (FRG accounts are non-interest bearing) so are not reported by banks.

FRGs should contact the IRS if the EIN # is no longer in use (see appendix in this handbook for example letter to IRS). FRGs can also contact the IRS if they need to reactivate an EIN# after an extended period of inactivation or non reporting within that 10 year period.

Also, when changes occur to your account such as appointment of a new treasurer, notify the IRS. This notification helps to show activity for your EIN # keeping the number active. Contact information is available at the IRS website at www.irs.gov. and an example letter can be found in the appendix of this handbook.

Opening the Bank Account

Open a non-interest-bearing checking account in a federally insured financial institution with a minimum of two volunteer signatures which are the treasurer and an alternate treasurer of the FRG.

A non-interest bearing "Family Readiness Group Account" will often be free of service charges.

Debit cards are NOT allowed.

On-line banking option: if the bank has this option, this is an easy way to view the account online to view checks and account balances.

When ordering **FRG checks**, place the FRG's name, for example, 802nd Family Readiness Group and the unit's address. Do not use personal addresses on FRG checks.

The Checkbook

~The Treasurer or alternate treasurer holds/secures the checkbook on behalf of the FRG.

~The Treasurer or the alternate treasurer:

- ~Ensures the account does not exceed the \$5000 annual income cap and the account's use is consistent with the purpose and function of the FRG Informal Fund. FRGs may not accept donations or fundraise until the informal fund balance drops below \$5,000.

- ~FRGs cannot solicit or give donations or gifts, however unit commanders in conjunction with the State Family Program Director may now accept/approve UNSOLICITED donations to the FRG informal fund of \$1000 or less (annually). This donation counts as FRG income and counts against the FRG \$5000 annual income cap. FRGs offered large donations or gifts, refer to the State Family Readiness Office.

- ~All donations must be "unconditional" as acknowledged by SD Family Readiness Form available upon request from the State Family Readiness Office. The form will be maintained by the treasurer with a copy furnished to the State Family Readiness Office.

- ~Ensures receipts are maintained and attached to FRG volunteer reimbursement forms for all applicable transactions.

- ~Distributes the FRG volunteer reimbursement form to any FRG members that need to be reimbursed for (FRG) approved expenditures. Ensures form completion and expenditure approval by the FRG prior to issuing a check.

~Obtains second authorized signature after the check is written. No signatures on blank checks.

~The Commander or other military personnel can not serve as treasurers or signatories on FRG accounts.

The Checkbook Register

The checkbook register provides a means of tracking the date, check number, description of the check, debt, credit, and balance of the FRG account. Other options to record transactions are: on-line banking and ledger entries.

Keeping a checkbook register current allows a ready reference for all transactions and an easily identified account balance. There is also a section allowing verification that each check has cleared. The total amount of outstanding checks and all fees imposed should be considered in determining a proof of balance consistent with the bank balance.

An electronic or handwritten checkbook register **MUST** be maintained by the FRG treasurer. A copy of which can be found in the appendix of this handbook. The register must be maintained as a historical document. This can then be more readily utilized by future treasurers and more easily monitored by commanders and the State Family Program Office.

This register along with the Treasurer Report Memorandum and copies of all Bank Statements since the last report are required to be included in your FRG Treasurer report.

Process of Payment

The Treasurer or alternate treasurer **ensures**:

- *All debts incurred by the FRG are paid in a timely matter.
- *The FRG does not assume liabilities that exceed its assets.
- *Sales tax is paid for items purchased as Family Readiness Groups are not non profit organizations.
- *FRG informal funds do not augment other unit informal funds such as the unit's "cup and flower" funds. FRG informal funds can not be deposited or mixed with personal or unit funds.
- *FRG informal funds are not used to purchase items or services which may be paid for using military funds or for items not related to family readiness such as service member farewell gifts. Funds can not be given to a military unit to purchase additional supplies, equipment or to fund additional training.

FRG funds are NEVER used for personal loans!!

Reimbursement

The Treasurer or alternate treasurer presents all bills and requests for reimbursement, along with appropriate receipts and documentation to the FRG at a formal meeting. The FRG reviews, discusses and votes on the payment of the bills and reimbursements. The FRG Secretary records the minutes of the meeting, with current date and signature and keeps it on file with other FRG minutes. (Optional form for volunteer reimbursement is in appendix of this handbook)

It is highly recommended that the FRG approve what will be reimbursed and the dollar amount before the actual event or expenditure is made.

When possible, the treasurer or alternate treasurer helps to ensure that the FRG has included all expenditures in their projected FRG budget. Though a budget is not a requirement, it is helpful to identify the projected annual programs, activities and training for the FRG to best evaluate the need for any fundraising.

Changing Treasurers

When a treasurer resigns or a new treasurer has been appointed, ensure that all bank statements, checkbook registers, records of donations, receipts and any other records pertinent to the account maintenance have been relinquished to the new treasurer. To assist in a smooth transition refer to the appendix in this handbook for an example of a Memorandum for the Transition of a Checking Account.

Closing an Account

Once a FRG has filed an SS4 form with the IRS, gained an Employer Identification Number, and an account has been opened, every effort should be made to keep it open.

If a prolonged period of inactivity within the FRG should occur (family members are no longer involved) the Commander may secure the account until a new FRG may be formed rather than close the account each time such inactivity occurs. In this instance, the need for military members to serve as signatories may be necessary. However, every effort should be made to reestablish the FRG as soon as possible. Additionally upon reestablishment, update the signature card at the financial institution where the account is located.

Until the FRG is reestablished, care must be taken to ensure the FRG checkbook is secure. Previously approved account signatures should be removed from the signature card at the bank. If possible, new signatures for this account should only be that of unit family members (volunteers).

This account should not become “the Commander’s account” or that of the Commander’s Unit Representative. These funds are intended for and should be managed by FRG members for the purpose of preparing unit families for mobilization.

Mismanagement of FRG Funds

If the Commander becomes aware of mismanagement of the FRG account rather than closing the account, new FRG members should be found to fill the Treasurer positions and any other FRG leadership positions that may have been involved.

The Commander may face a decision at that time concerning the notification and involvement of appropriate legal authorities. An internal investigation should first be completed to determine the facts before any such action is taken.

If a unit is TRANSITIONING

Members of the former FRG may rename their group to align with the new unit and group members. When a new name is decided upon, the IRS should be informed of the change for reporting purposes for the Employer Identification Number. Refer to Form SS4 or www.irs.gov for directions for the mailing location and telephone numbers and see the appendix of this handbook for an example letter to the IRS.

If the unit is moving to a new location (town/city), should FRG funds: remain with the new unit, remain in the old location or be depleted prior to the transition. This decision should be made in collaboration between the FRG and the command to determine the best course of action.

Items to consider in making that decision are as follows. Fundraising efforts are made “by us” meaning through the efforts of the service member, unit and family jointly. Executing funds from the account are to be “for us” meaning to benefit all members of the same FRG. Therefore, the event of a unit transformation would require evaluation to determine if the majority of the original FRG remains with the former unit versus moves with the unit flag. The unit FRG should recommend a course of action to the command for final approval. The current higher headquarters will have appeal authority if necessary.

FAMILY READINESS GROUPS INFORMAL FUNDS

FINANCIAL REVIEW

WHAT is a Review?

A review is an examination and verification of a Family Readiness Group's account by the State Family Program Office.

WHY have a review?

A review is performed for the following reasons:

- *Provides the Commander and the State Family Program Office assurance that the FRG account is being properly managed.
- *Maintains a level of accountability with all FRG members.
- *Supports and validates the treasurer.

PROCEDURE for a review:

If discrepancies are found during the review, the matter should be resolved in direct consultation with the Commander or his representative and the FRG leadership. The Commander has the final word in such matters. If discrepancies or concerns are serious enough, the Commander may choose to secure the checkbook and request the resignation of the Treasurer. Additionally, if required the appropriate legal authorities may be notified.

Family Readiness Group

FUNDRAISING

As previously stated, fundraising is not the purpose of the Family Readiness Group, however, FRG members may participate in fundraising activities if there is a specific purpose and need for the funds. FRG members are encouraged to closely evaluate their needs and make a conscious decision whether or not to engage in fundraising activities. Identify why the FRG needs the funds and ensure the fundraiser does not duplicate what other agencies are already providing. Additionally, ensure command approval is received prior to fundraising.

Statutory volunteer FRG members are restricted to unit and government installations when raising funds. Fund raising activities for FRGs are characterized as “For Us, By Us”. This means that the fund raising activity must be conducted within the National Guard property and is limited to participation of National Guard members and their families. The expenditures from the account must be then approved by the members of the FRG where all members of the group can benefit. This is where the term “For Us, By Us” comes from.

Examples of expenditures that would benefit the entire FRG membership are: special events that would foster service and family member cohesion, morale, wellness and encourage attendance at FRG meetings, FRG volunteer training, meeting refreshments, deployment and reunion activities, child care expenses during FRG events, postage and operating supplies in support of the FRG, and any authorized expense approved in advance and in accordance with the FRG spending plan. (Note: Statutory volunteers are volunteers who have signed a volunteer agreement and serve in an official capacity in direct support of the National Guard Family Program such as the treasurer.)

A unit FRG with an Informal Fund that exceeds the \$5,000 annual income cap is unable to continue raising funds until the balance falls below \$5000. Family Readiness Groups that exceed the \$5,000 annual income cap may lose their Family Readiness Group status and then be considered a Private Organization and subject to applicable IRS considerations and tax liabilities.

FRGs may not solicit or give donations or gifts, however Unit Commanders in conjunction with the State Family Program Director may now accept/approve UNSOLICITED donations to the FRG informal fund of \$1000 or less (annually). This donation counts as FRG income and counts against the FRG \$5000 annual income cap. FRGs offered large donations or gifts, refer to the State Family Readiness Office. All donations must be “unconditional” as acknowledged by SD Family Readiness Form available upon request from the State Family Readiness Office. The form will be maintained by the treasurer with a copy furnished to the State Family Readiness Office.

FRG Informal funds cannot be spent to supplement the appropriated fund budget of the unit. Raised funds can not be given to the military unit to purchase additional supplies or to fund additional training.

FUNDRAISING Continued:

Examples of authorized FRG Fund Raisers include:

- Bake sales
- Cookbook sales
- Car washes
- Fun runs
- Dog washing services
- Talent show
- Opportunity auctions of donated goods and services
- Concession booth at installation events
- Bazaars and recycling drives

Prohibited FRG Fund Raisers include the following:

- Gambling
- Chain letters and pyramid schemes
- Door to door solicitations
- Activities that are immoral, pornographic, illicit and/or casts a negative light on the military
- Dispensing or acquiring controlled substances
- Any activity involving service members in uniform
- Any activity on private property without proper permission
- Any activity that violates a federal law, state or local ordinance
- Any activity or product that is dangerous or unduly risky

Fundraising Do Nots

- Events occurring too often
- Poorly organized events
- Raising money without a clearly identified need
- Holding an event without the general consensus of the FRG & the approval of the commander
- Events, which invade the privacy or dignity of others
- Not using the money for what it was raised for
- Non-Appropriated Funds reimbursement from the State Family Readiness Office is NOT authorized for volunteers participating in fundraising activities

During the fundraising activity:

- Count and verify (by signature) the amount of money established in a “kitty” (initial cash fund)
- Count and verify (by signature) receipts
- Secure FRG funds during the time of the fundraising activity
- Give funds/accounting documents and receipts to the FRG Treasurer with the fundraising activity
- FRG fundraisers can be advertised in the Newsletter mailed by the unit and on email according to DOD 4525.8-M, Chapter 1 (Official Mail Management)

FUNDRAISING Continued:

Gratuitous Volunteers and Private Organizations: Other members of the Family Readiness Group are known as Gratuitous volunteers. These members are occasional volunteers, attending meetings, participating in or cleaning up after an event, and are considered the general FRG membership. As a Gratuitous volunteer, they are also eligible to belong to Private Organizations and participate in their own fund raising activities as long as they **DO NOT** represent themselves or their efforts as being connected to the unit Family Readiness Group or the military.

They can use terms such as “Friends of the Soldiers” or “Supporters of the Troops”. But they cannot identify themselves as the “444th Family Readiness Group”.

Gratuitous volunteers who participate in Private Organizations and their fundraisers are not controlled by the military or the Family Readiness Program but are subject to the normal legal guidelines in existing law including reporting of income and potential tax consequences of doing so. They may elect to apply for Non-Profit 501c3 status with the IRS. (Note: Gratuitous volunteers are volunteers who have not signed a volunteer agreement and do not wish to serve in an official capacity within the FRG, but rather to occasionally assist the FRG.)

While the Joint Ethics Regulation 3-211 permits the Guard to support gratuitous volunteer's fundraising with equipment; it must be “limited” support, however. Items such as tents, light sets, generators, etc with operators, but no labor is authorized. Additionally, the Guard can not be a “headliner” for the fundraiser, solicit for the organization or endorse it in any way. The fundraiser can not be published in any newsletters.

Specific questions concerning fundraising or the legality of the fundraiser can be referred to the State Family Program Office at (605) 737-6086 / 1-800-658-3930. There are numerous resources available without fundraising. Contact the State Family Readiness Office to explore your options and answer your questions.

NOTE: When purchasing items, you must pay sales tax. If you do NOT pay sales tax when purchasing items (ex. Internet sales) please call the State Family Readiness Office at 1-800-658-3930 and we will guide you through the process to pay a state Use Tax.



APPENDIX



1-800-658-3930

	<p style="text-align: center;">FAMILY READINESS SOUTH DAKOTA NATIONAL GUARD 2823 WEST MAIN STREET RAPID CITY, SOUTH DAKOTA 57702-8186 (605) 737-6079/6086, 1-800-658-3930 familyprogram@sd.ngb.army.mil</p>
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Example Appointment for Unit Family Readiness Group Treasurer and Alternate Treasurer

SD-Family Readiness

(DATE)

MEMORANDUM FOR (Enter Volunteers' Names for Treasurer and Alternate Treasurer)

SUBJECT: Appointment of (Enter Unit Designation) Family Readiness Group Treasurer and Alternate Treasurer

1. This is to confirm (Enter Volunteer's Name), is appointed as treasurer of the (Enter Unit Designation), SDNG Family Readiness Group, beginning (Enter Date).
2. Additionally, (Enter Volunteer's Name), is appointed as alternate treasurer of the SDNG (Enter Unit Designation), SDNG Family Readiness Group, beginning (Enter Date).
2. Your activities as treasurer must be in compliance with Army Regulation 600-20 paragraph 4-21 and the State Family Readiness Treasurer's Handbook, a copy of which is attached. Your point of contact is (Enter Unit Family Readiness Representative and or Commander's Name and Phone Numbers).

UNIT COMMANDER
Signature block

DISTRIBUTION:

Unit Family Readiness Program File (Unit Commander's Purple Binder)
State Family Readiness Office
Unit Family Readiness Representative
Unit's Family Readiness Group Lead Volunteer



FAMILY PROGRAM VOLUNTEER TIME/RECORD FORM



NAME _____

UNIT _____

Please document your volunteer hours below. Include time spent in volunteer meetings, planning, traveling to and from unit, telephoning, working at home on Family Readiness projects, unit Family Readiness activities, etc. Forward to Unit Lead Volunteer the 1st of Jan, April, July and Oct.

Date	Activity/Event	# of hours	Miles

Total: **Hours** _____ **Miles** _____

SOUTH DAKOTA NATIONAL GUARD FAMILY PROGRAM
VOLUNTEER AGREEMENT

The intent of this agreement is to assure you of our deep appreciation of your services and to indicate our commitment to do our very best to make your volunteer experience productive and rewarding.

I. NATIONAL GUARD

We, The South Dakota National Guard, agree to accept the services of _____, and commit to the following: (Volunteer name)

1. To provide adequate information, training, and assistance to enable you as a volunteer, to meet the position responsibilities.
2. To respect your skills, dignity, and needs and do our best to adjust to these individual requirements.
3. To be receptive to any comments you may have regarding ways we can mutually accomplish Family Program tasks.
4. To treat you, the volunteer, as an equal partner responsible for completion of the mission.

II. VOLUNTEER

I, _____, agree to serve as a volunteer and understand that I am not, solely because of these services, an employee of the United States Government, State of South Dakota Government, or any instrument thereof, except for certain purposes relating to tort claims and workman's compensation coverage with regard to incidents occurring during the performance of approved volunteer services. I agree that I expect no present or future salary, wages or benefits as payment for these volunteer services. I also commit to the following:

1. To perform my volunteer duties to the best of my ability in a professional manner.
2. To adhere to National Guard rules and procedures, including record keeping requirements and confidentiality of National Guard and service member/family information.
3. To meet time and duty commitments, or to provide adequate notice so alternate arrangements can be made.
4. To seek further training to improve my skills and knowledge.

South Dakota National Guard Family Readiness Program Treasurer's Handbook

III. **AGREED TO** This agreement may be canceled at any time upon verbal or written notification to your commander and the State Family Program Coordinator.

Volunteer (signature)

State Family Program Director

Date

Date

The following information is needed for requesting orders and for mailing or requesting information.

I am volunteering with the above unit.

Social Security Number

Street or PO Box

City ST ZIP

Phone Number

E-mail address

South Dakota National Guard Family Readiness Program Treasurer's Handbook

Form SS-4 (Rev. February 2006) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN
--	--	--------------------------

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested	3 Executor, administrator, trustee, "care of" name
2 Trade name of business (if different from name on line 1)	5a Street address (if different) (Do not enter a P.O. box.)
4a Mailing address (room, apt., suite no. and street, or P.O. box)	5b City, state, and ZIP code
4b City, state, and ZIP code	6 County and state where principal business is located
7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN

8a Type of entity (check only one box)
☐ Sole proprietor (SSN) _____
☐ Partnership
☐ Corporation (enter form number to be filed) ▶ _____
☐ Personal service corporation
☐ Church or church-controlled organization
☐ Other nonprofit organization (specify) ▶ _____
☐ Other (specify) ▶ _____

☐ Estate (SSN of decedent) _____
☐ Plan administrator (SSN) _____
☐ Trust (SSN of grantor) _____
☐ National Guard ☐ State/local government
☐ Farmers' cooperative ☐ Federal government/military
☐ REMIC ☐ Indian tribal governments/enterprises
 Group Exemption Number (GEN) ▶ _____

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State _____

Foreign country _____

9 Reason for applying (check only one box)
☐ Started new business (specify type) ▶ _____
☐ Hired employees (Check the box and see line 12.)
☐ Compliance with IRS withholding regulations
☐ Other (specify) ▶ _____

☐ Banking purpose (specify purpose) ▶ _____
☐ Changed type of organization (specify new type) ▶ _____
☐ Purchased going business
☐ Created a trust (specify type) ▶ _____
☐ Created a pension plan (specify type) ▶ _____

10 Date business started or acquired (month, day, year). See instructions.

11 Closing month of accounting year

12 First date wages or annuities were paid (month, day, year). **Note.** If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year)

Agricultural Household Other

13 Highest number of employees expected in the next 12 months (enter -0- if none).
 Do you expect to have \$1,000 or less in employment tax liability for the calendar year? ☐ Yes ☐ No. (If you expect to pay \$4,000 or less in wages, you can mark yes.)

Agricultural Household Other

14 Check **one** box that best describes the principal activity of your business.
☐ Construction ☐ Rental & leasing ☐ Transportation & warehousing ☐ Accommodation & food service ☐ Wholesale-agent/broker
☐ Real estate ☐ Manufacturing ☐ Finance & insurance ☐ Other (specify) _____

☐ Health care & social assistance ☐ Wholesale-other ☐ Retail

15 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.

Agricultural Household Other

16a Has the applicant ever applied for an employer identification number for this or any other business? ☐ Yes ☐ No
Note. If "Yes," please complete lines 16b and 16c.

Agricultural Household Other

16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.
 Legal name ▶ _____ Trade name ▶ _____

Agricultural Household Other

16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.
 Approximate date when filed (mo., day, year) _____ City and state where filed _____ Previous EIN _____

Agricultural Household Other

Third Party Designee
 Complete this section **only** if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.
 Designee's name _____ Designee's telephone number (include area code) _____
 Address and ZIP code _____ Designee's fax number (include area code) _____

Agricultural Household Other

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.
 Name and title (type or print clearly) ▶ _____

Applicant's telephone number (include area code) _____
 Applicant's fax number (include area code) _____

Signature ▶ _____

Date ▶ _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 2-2006)

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b (if applicable), and 9-16c.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b (if applicable), and 9-16c.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-16c (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-16c (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-16c (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-b, 8a, 9, and 16a-c.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a-9, and 16a-c.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1, 2, 3, 4a-6, 8a, 9-11, 12-15 (if applicable), and 16a-c.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 8a, 9, and 16a-c.
Is a single-member LLC	Needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns, or for state reporting purposes ⁸	Complete lines 1-16c (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-16c (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 3. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ Most LLCs do not need to file Form 8832. See *Limited liability company (LLC)* on page 4 for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

Instructions for Form SS-4



Department of the Treasury
Internal Revenue Service

(Rev. February 2006)

Application for Employer Identification Number

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Use these instructions to complete Form SS-4, Application for Employer Identification Number. Also see *Do I Need an EIN?* on page 2 of Form SS-4.

Purpose of Form

Use Form SS-4 to apply for an employer identification number (EIN). An EIN is a nine-digit number (for example, 12-3456789) assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. The information you provide on this form will establish your business tax account.



An EIN is for use in connection with your business activities only. Do not use your EIN in place of your social security number (SSN).

Reminders

Apply online. Generally, you can apply for and receive an EIN online using the Internet. See *How To Apply* below.

File only one Form SS-4. Generally, a sole proprietor should file only one Form SS-4 and needs only one EIN, regardless of the number of businesses operated as a sole proprietorship or trade names under which a business operates. However, if the proprietorship incorporates or enters into a partnership, a new EIN is required. Also, each corporation in an affiliated group must have its own EIN.

EIN applied for, but not received. If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. Do not show your SSN as an EIN on returns.

If you do not have an EIN by the time a tax deposit is due, send your payment to the Internal Revenue Service Center for your filing area as shown in the instructions for the form that you are filing. Make your check or money order payable to the "United States Treasury" and show your name (as shown on Form SS-4), address, type of tax, period covered, and date you applied for an EIN.

Federal tax deposits. New employers that have a federal tax obligation will be pre-enrolled in the Electronic Federal Tax Payment System (EFTPS). EFTPS allows you to make all of your federal tax payments online at www.eftps.gov or by telephone. Shortly after we have assigned you your EIN, you will receive instructions by mail for activating your EFTPS enrollment. You will also receive an EFTPS Personal Identification Number (PIN) that you will use to make your payments, as well as instructions for obtaining an Internet password you will need to make payments online.

If you are not required to make deposits by EFTPS, you can use Form 8109, Federal Tax Deposit (FTD) Coupon, to make deposits at an authorized depository. If

you would like to receive Form 8109, call 1-800-829-4933. Allow 5 to 6 weeks for delivery. For more information on federal tax deposits, see Pub. 15 (Circular E).

How To Apply

You can apply for an EIN online, by telephone, by fax, or by mail depending on how soon you need to use the EIN. Use only one method for each entity so you do not receive more than one EIN for an entity.

Online. Generally, you can receive your EIN by Internet and use it immediately to file a return or make a payment. Go to the IRS website at www.irs.gov/businesses and click on Employer ID Numbers.

Applicants that may not apply online. The online application process is not yet available to:

- Applicants with foreign addresses (including Puerto Rico),
- Limited Liability Companies (LLCs) that have not yet determined their entity classification for federal tax purposes (see *Limited liability company (LLC)* on page 4),
- Real Estate Investment Conduits (REMICs),
- State and local governments,
- Federal Government/Military, and
- Indian Tribal Governments/Enterprises.

Telephone. You can receive your EIN by telephone and use it immediately to file a return or make a payment. Call the IRS at 1-800-829-4933. (International applicants must call 215-516-6999.) The hours of operation are 7:00 a.m. to 10:00 p.m. local time (Pacific time for Alaska and Hawaii). The person making the call must be authorized to sign the form or be an authorized designee. See *Signature and Third Party Designee* on page 6. Also see the *TIP* below.

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax (facsimile) the signed Form SS-4 (including any Third Party Designee authorization) within 24 hours to the IRS address provided by the IRS representative.



TIP Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their client on the same day. **Note.** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

Fax. Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the Fax-TIN number listed on page 2 for your state. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN

Cat. No. 62736F

numbers can only be used to apply for an EIN. The numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you.

Note. By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.

Mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. See also *Third Party Designee* on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

Where to Fax or File

If your principal business, office or agency, or legal residence in the case of an individual, is located in:	Fax or file with the "Internal Revenue Service Center" at:
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Attn: EIN Operation Holtsville, NY 11742 Fax-TIN: 631-447-8960
Illinois, Indiana, Kentucky, Michigan	Attn: EIN Operation Cincinnati, OH 45999 Fax-TIN: 859-669-5760
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wisconsin, Wyoming	Attn: EIN Operation Philadelphia, PA 19255 Fax-TIN: 859-669-5760
If you have no legal residence, principal place of business, or principal office or agency in any state:	Attn: EIN Operation Philadelphia, PA 19255 Fax-TIN: 215-516-1040

How To Get Forms and Publications

Phone. Call 1-800-TAX-FORM (1-800-829-3676) to order forms, instructions, and publications. You should receive your order or notification of its status within 10 workdays.

Internet. You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov to download forms, instructions, and publications.

CD-ROM. For small businesses, return preparers, or others who may frequently need tax forms or publications, a CD-ROM containing over 2,000 tax products (including many prior year forms) can be

purchased from the National Technical Information Service (NTIS).

To order Pub. 1796, IRS Tax Products CD, call 1-877-CDFORMS (1-877-233-6767) toll free or connect to www.irs.gov/cdorders.

Tax Help for Your Business

IRS-sponsored Small Business Workshops provide information about your federal and state tax obligations. For information about workshops in your area, call 1-800-829-4933.

Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4.

- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T.
- Schedule C (Form 1040), Profit or Loss From Business.
- Schedule F (Form 1040), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, D, G, I, J, and K-1, U.S. Income Tax Return for Estates and Trusts.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- Instructions for Form 1065, U.S. Return of Partnership Income.
- Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- Instructions for Forms 1120 and 1120-A.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8832, Entity Classification Election.

For more information about filing Form SS-4 and related issues, see:

- Pub. 51 (Circular A), Agricultural Employer's Tax Guide;
- Pub. 15 (Circular E), Employer's Tax Guide;
- Pub. 538, Accounting Periods and Methods;
- Pub. 542, Corporations;
- Pub. 557, Tax-Exempt Status for Your Organization;
- Pub. 583, Starting a Business and Keeping Records;
- Pub. 966, The Secure Way to Pay Your Federal Taxes for Business and Individual Taxpayers;
- Pub. 1635, Understanding Your EIN;
- Package 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; and
- Package 1024, Application for Recognition of Exemption Under Section 501(a).

Specific Instructions

Print or type all entries on Form SS-4. Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" (nonapplicable) on the lines that do not apply.

Line 1—Legal name of entity (or individual) for whom the EIN is being requested. Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document. An entry is required.

Individuals. Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust.

Estate of a decedent. Enter the name of the estate. For an estate that has no legal name, enter the name of the decedent followed by "Estate."

Partnerships. Enter the legal name of the partnership as it appears in the partnership agreement.

Corporations. Enter the corporate name as it appears in the corporate charter or other legal document creating it.

Plan administrators. Enter the name of the plan administrator. A plan administrator who already has an EIN should use that number.

Line 2—Trade name of business. Enter the trade name of the business if different from the legal name. The trade name is the "doing business as" (DBA) name.



Use the full legal name shown on line 1 on all tax returns filed for the entity. (However, if you enter a trade name on line 2 and choose to use the trade name instead of the legal name, enter the trade name on all returns you file.) To prevent processing delays and errors, always use the legal name only (or the trade name only) on all tax returns.

Line 3—Executor, administrator, trustee, "care of" name. Trusts enter the name of the trustee. Estates enter the name of the executor, administrator, or other fiduciary. If the entity applying has a designated person to receive tax information, enter that person's name as the "care of" person. Enter the individual's first name, middle initial, and last name.

Lines 4a-b—Mailing address. Enter the mailing address for the entity's correspondence. If line 3 is completed, enter the address for the executor, trustee or "care of" person. Generally, this address will be used on all tax returns.



File Form 8822, Change of Address, to report any subsequent changes to the entity's mailing address.

Lines 5a-b—Street address. Provide the entity's physical address only if different from its mailing address shown in lines 4a-b. Do not enter a P.O. box number here.

Line 6—County and state where principal business is located. Enter the entity's primary physical location.

Lines 7a-b—Name of principal officer, general partner, grantor, owner, or trustor. Enter the first name, middle initial, last name, and SSN of (a) the principal officer if the business is a corporation, (b) a general partner if a partnership, (c) the owner of an entity that is disregarded as separate from its owner (disregarded entities owned by a corporation enter the corporation's name and EIN), or (d) a grantor, owner, or trustor if a trust.

If the person in question is an alien individual with a previously assigned individual taxpayer identification number (ITIN), enter the ITIN in the space provided and submit a copy of an official identifying document. If necessary, complete Form W-7, Application for IRS Individual Taxpayer Identification Number, to obtain an ITIN.

You must enter an SSN, ITIN, or EIN unless the only reason you are applying for an EIN is to make an entity classification election (see Regulations sections 301.7701-1 through 301.7701-3) and you are a nonresident alien or other foreign entity with no effectively connected income from sources within the United States.

Line 8a—Type of entity. Check the box that best describes the type of entity applying for the EIN. If you are an alien individual with an ITIN previously assigned to you, enter the ITIN in place of a requested SSN.



This is not an election for a tax classification of an entity. See Limited liability company (LLC) on page 4.

Other. If not specifically listed, check the "Other" box, enter the type of entity and the type of return, if any, that will be filed (for example, "Common Trust Fund, Form 1065" or "Created a Pension Plan"). Do not enter "N/A." If you are an alien individual applying for an EIN, see the Lines 7a-b instructions above.

- **Household employer.** If you are an individual, check the "Other" box and enter "Household Employer" and your SSN. If you are a state or local agency serving as a tax reporting agent for public assistance recipients who become household employers, check the "Other" box and enter "Household Employer Agent." If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

- **QSub.** For a qualified subchapter S subsidiary (QSub) check the "Other" box and specify "QSub."

- **Withholding agent.** If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding Agent."

Sole proprietor. Check this box if you file Schedule C, C-EZ, or F (Form 1040) and have a qualified plan, or are required to file excise, employment, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. Enter your SSN (or ITIN) in the space provided. If you are a nonresident alien with no effectively connected income from sources within the United States, you do not need to enter an SSN or ITIN.

Corporation. This box is for any corporation other than a personal service corporation. If you check this box, enter the income tax form number to be filed by the entity in the space provided.



If you entered "1120S" after the "Corporation" checkbox, the corporation must file Form 2553 no later than the 15th day of the 3rd month of the tax year the election is to take effect. Until Form 2553 has been received and approved, you will be considered a Form 1120 filer. See the Instructions for Form 2553.

Personal service corporation. Check this box if the entity is a personal service corporation. An entity is a personal service corporation for a tax year only if:

- The principal activity of the entity during the testing period (prior tax year) for the tax year is the performance of personal services substantially by employee-owners, and
- The employee-owners own at least 10% of the fair market value of the outstanding stock in the entity on the last day of the testing period.

Personal services include performance of services in such fields as health, law, accounting, or consulting. For more information about personal service corporations,

see the Instructions for Forms 1120 and 1120-A and Pub. 542.

Other nonprofit organization. Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



If the organization also seeks tax-exempt status, you must file either Package 1023 or Package 1024. See Pub. 557 for more information.

If the organization is covered by a group exemption letter, enter the four-digit group exemption number (GEN). (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. Get Pub. 557 for more information about group exemption numbers.

If the organization is a section 527 political organization, check the box for *Other nonprofit organization* and specify "section 527 organization" in the space to the right. To be recognized as exempt from tax, a section 527 political organization must electronically file Form 8871, Political Organization Notice of Section 527 Status, within 24 hours of the date on which the organization was established. The organization may also have to file Form 8872, Political Organization Report of Contributions and Expenditures. See www.irs.gov/polorgs for more information.

Plan administrator. If the plan administrator is an individual, enter the plan administrator's SSN in the space provided.

REMIC. Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

State/local government. If you are a government employer and you are not sure of your social security and Medicare coverage options, go to www.ncsssa.org/ssafrares.html to obtain the contact information for your state's Social Security Administrator.

Limited liability company (LLC). An LLC is an entity organized under the laws of a state or foreign country as a limited liability company. For federal tax purposes, an LLC may be treated as a partnership or corporation or be disregarded as an entity separate from its owner.

By default, a domestic LLC with only one member is disregarded as an entity separate from its owner and must include all of its income and expenses on the owner's tax return (for example, Schedule C (Form 1040)). Also by default, a domestic LLC with two or more members is treated as a partnership. A domestic LLC may file Form 8832 to avoid either default classification and elect to be classified as an association taxable as a corporation. For more information on entity classifications (including the rules for foreign entities), see the instructions for Form 8832.



Do not file Form 8832 if the LLC accepts the default classifications above. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832. See the Instructions for Form 2553.

Complete Form SS-4 for LLCs as follows.

- A single-member domestic LLC that accepts the default classification (above) does not need an EIN and generally should not file Form SS-4. Generally, the LLC should use the name and EIN of its owner for all federal tax purposes. However, the reporting and payment of employment taxes for employees of the LLC may be made using the name and EIN of either the owner or the LLC as explained in Notice 99-6. You can find Notice 99-6 on page 12 of Internal Revenue Bulletin 1999-3 at www.irs.gov/pub/irs-irbs/irb99-03.pdf. (**Note.** If the LLC applicant indicates in box 13 that it has employees or expects to have employees, the owner (whether an individual or other entity) of a single-member domestic LLC will also be assigned its own EIN (if it does not already have one) even if the LLC will be filing the employment tax returns.)
- A single-member, domestic LLC that accepts the default classification (above) and wants an EIN for filing employment tax returns (see above) or non-federal purposes, such as a state requirement, must check the "Other" box and write "Disregarded Entity" or, when applicable, "Disregarded Entity—Sole Proprietorship" in the space provided.
- A multi-member, domestic LLC that accepts the default classification (above) must check the "Partnership" box.
- A domestic LLC that will be filing Form 8832 to elect corporate status must check the "Corporation" box and write in "Single-Member" or "Multi-Member" immediately below the "form number" entry line.

Line 9—Reason for applying. Check only one box. Do not enter "N/A."

Started new business. Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business.

Hired employees. Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. Do not apply if you already have an EIN and are only hiring employees. For information on employment taxes (for example, for family members), see Pub. 15 (Circular E).



You may have to make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS). See Federal tax deposits on page 1; section 11, Depositing Taxes, of Pub. 15 (Circular E); and Pub. 966.

Created a pension plan. Check this box if you have created a pension plan and need an EIN for reporting purposes. Also, enter the type of plan in the space provided.



Check this box if you are applying for a trust EIN when a new pension plan is established. In addition, check the "Other" box in line 8a and write "Created a Pension Plan" in the space provided.

Banking purpose. Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

Changed type of organization. Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has

been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, "From Sole Proprietorship to Partnership."

Purchased going business. Check this box if you purchased an existing business. Do not use the former owner's EIN unless you became the "owner" of a corporation by acquiring its stock.

Created a trust. Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

Exception. Do not file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payors. However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.



Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."

Other. Check this box if you are requesting an EIN for any other reason; and enter the reason. For example, a newly-formed state government entity should enter "Newly-Formed State Government Entity" in the space provided.

Line 10—Date business started or acquired. If you are starting a new business, enter the starting date of the business. If the business you acquired is already operating, enter the date you acquired the business. If you are changing the form of ownership of your business, enter the date the new ownership entity began. Trusts should enter the date the trust was funded. Estates should enter the date of death of the decedent whose name appears on line 1 or the date when the estate was legally funded.

Line 11—Closing month of accounting year. Enter the last month of your accounting year or tax year. An accounting or tax year is usually 12 consecutive months, either a calendar year or a fiscal year (including a period of 52 or 53 weeks). A calendar year is 12 consecutive months ending on December 31. A fiscal year is either 12 consecutive months ending on the last day of any month other than December or a 52-53 week year. For more information on accounting periods, see Pub. 538.

Individuals. Your tax year generally will be a calendar year.

Partnerships. Partnerships must adopt one of the following tax years.

- The tax year of the majority of its partners.
- The tax year common to all of its principal partners.
- The tax year that results in the least aggregate deferral of income.
- In certain cases, some other tax year.

See the Instructions for Form 1065 for more information.

REMICs. REMICs must have a calendar year as their tax year.

Personal service corporations. A personal service corporation generally must adopt a calendar year unless it meets one of the following requirements.

- It can establish a business purpose for having a different tax year.
- It elects under section 444 to have a tax year other than a calendar year.

Trusts. Generally, a trust must adopt a calendar year except for the following trusts.

- Tax-exempt trusts.
- Charitable trusts.
- Grantor-owned trusts.

Line 12—First date wages or annuities were paid. If the business has employees, enter the date on which the business began to pay wages. If the business does not plan to have employees, enter "N/A."

Withholding agent. Enter the date you began or will begin to pay income (including annuities) to a nonresident alien. This also applies to individuals who are required to file Form 1042 to report alimony paid to a nonresident alien.

Line 13—Highest number of employees expected in the next 12 months. Complete each box by entering the number (including zero ("0")) of "Agricultural," "Household," or "Other" employees expected by the applicant in the next 12 months. Check the appropriate box to indicate if you expect your annual employment tax liability to be \$1,000 or less. Generally, if you pay \$4,000 or less in wages subject to social security and Medicare taxes and federal income tax withholding, you are likely to pay \$1,000 or less in employment taxes.

For more information on employment taxes, see Pub. 15 (Circular E); or Pub. 51 (Circular A) if you have agricultural employees (farmworkers).

Lines 14 and 15. Check the one box in line 14 that best describes the principal activity of the applicant's business. Check the "Other" box (and specify the applicant's principal activity) if none of the listed boxes applies. You must check a box.

Use line 15 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box in line 14, enter additional detail such as "General contractor for residential buildings" in line 15. An entry is required.

Construction. Check this box if the applicant is engaged in erecting buildings or engineering projects, (for example, streets, highways, bridges, tunnels). The term "Construction" also includes special trade contractors, (for example, plumbing, HVAC, electrical, carpentry, concrete, excavation, etc. contractors).

Real estate. Check this box if the applicant is engaged in renting or leasing real estate to others; managing, selling, buying or renting real estate for others; or providing related real estate services (for example, appraisal services).

Rental and leasing. Check this box if the applicant is engaged in providing tangible goods such as autos, computers, consumer goods, or industrial machinery and equipment to customers in return for a periodic rental or lease payment.

Manufacturing. Check this box if the applicant is engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of

manufactured products is also considered to be manufacturing.

Transportation & warehousing. Check this box if the applicant provides transportation of passengers or cargo; warehousing or storage of goods; scenic or sight-seeing transportation; or support activities related to transportation.

Finance & insurance. Check this box if the applicant is engaged in transactions involving the creation, liquidation, or change of ownership of financial assets and/or facilitating such financial transactions; underwriting annuities/insurance policies; facilitating such underwriting by selling insurance policies; or by providing other insurance or employee-benefit related services.

Health care and social assistance. Check this box if the applicant is engaged in providing physical, medical, or psychiatric care or providing social assistance activities such as youth centers, adoption agencies, individual/family services, temporary shelters, daycare, etc.

Accommodation & food services. Check this box if the applicant is engaged in providing customers with lodging, meal preparation, snacks, or beverages for immediate consumption.

Wholesale-agent/broker. Check this box if the applicant is engaged in arranging for the purchase or sale of goods owned by others or purchasing goods on a commission basis for goods traded in the wholesale market, usually between businesses.

Wholesale-other. Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account, goods used in production, or capital or durable nonconsumer goods.

Retail. Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

Other. Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

Lines 16a-c. Check the applicable box in line 16a to indicate whether or not the entity (or individual) applying for an EIN was issued one previously. Complete lines 16b and 16c only if the "Yes" box in line 16a is checked. If the applicant previously applied for more than one EIN, write "See Attached" in the empty space in line 16a and attach a separate sheet providing the line 16b and 16c information for each EIN previously requested.

Third Party Designee. Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

Signature. When required, the application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having

knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly-authorized person, (for example, division manager), sign Form SS-4.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder, which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the Internal Revenue Service. If your entity is required to obtain an EIN, you are required to provide all of the information requested on this form. Information on this form may be used to determine which federal tax returns you are required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration (SSA) for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and criminal litigation, and to the cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information that applies to your entity. Providing false information could subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	8 hrs., 22 min.
Learning about the law or the form	42 min.
Preparing the form	52 min.
Copying, assembling, and sending the form to the IRS	-----

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, IR-6406, 1111 Constitution Avenue, NW, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to Fax or File* on page 2.

South Dakota National Guard Family Readiness Program Treasurer's Handbook

Form SS-4 (Rev. February 2006) Department of the Treasury Internal Revenue Service	<h2 style="text-align: center;">Application for Employer Identification Number</h2> <p style="text-align: center;">(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)</p> <p style="text-align: center;">▶ See separate instructions for each line. ▶ Keep a copy for your records.</p>	OMB No. 1545-0003 <hr/> EIN
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested Unit Designation + Family Readiness Group	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name Treasurer or Lead Volunteer's Name
	4a Mailing address (room, apt., suite no. and street, or P.O. box) Unit Address	5a Street address (if different) (Do not enter a P.O. box.) Unit Address
	4b City, state, and ZIP code Unit Address	5b City, state, and ZIP code Unit Address
	6 County and state where principal business is located	
	7a Name of principal officer, general partner, grantor, owner, or trustor Treasurer or Lead Volunteer's Name	7b SSN, ITIN, or EIN
	8a Type of entity (check only one box) <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> Other (specify) ▶ Unit Family Readiness Group </div> <div style="width: 48%;"> <input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Plan administrator (SSN) <input type="checkbox"/> Trust (SSN of grantor) <input checked="" type="checkbox"/> National Guard <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> REMIC <input type="checkbox"/> State/local government <input type="checkbox"/> Federal government/military <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) ▶ </div> </div>	
	8b If a corporation, name the state or foreign country (if applicable) where incorporated	State Foreign country
	9 Reason for applying (check only one box) <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 12.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶ </div> <div style="width: 48%;"> <input checked="" type="checkbox"/> Banking purpose (specify purpose) ▶ Checking Account <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶ </div> </div>	
	10 Date business started or acquired (month, day, year). See instructions.	11 Closing month of accounting year
12 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year).		
13 Highest number of employees expected in the next 12 months (enter -0- if none). Do you expect to have \$1,000 or less in employment tax liability for the calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No. (If you expect to pay \$1,000 or less in wages, you can mark yes.)		
14 Check one box that best describes the principal activity of your business. <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance </div> <div style="width: 48%;"> <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) </div> </div>		
15 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
16a Has the applicant ever applied for an employer identification number for this or any other business? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Note: If "Yes," please complete lines 16b and 16c.		
16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above. Legal name ▶ Trade name ▶		
16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known. Approximate date when filed (mo., day, year) City and state where filed Previous EIN		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
	Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.	
Name and title (type or print clearly) ▶		Applicant's telephone number (include area code) ()
Signature ▶ Date ▶		Applicant's fax number (include area code) ()

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 2-2006)

Example – Letter to IRS Reference Employer Identification Number (EIN#).

South Dakota National Guard
(Enter Unit Designation) Family Readiness Group
EIN: (Enter FRGs EIN #)
(Enter Unit Address)
(Enter Unit Phone #)

(Enter Date)

Internal Revenue Service
ATTN: EIN Operation
Philadelphia, PA 19255
Fax –TIN 215-516-3990

This letter is sent to notify the IRS that EIN # (Enter FRG EIN #) for the South Dakota National Guard (Enter Unit Designation) Family Readiness Group is still being (select one) utilized, inactivated or reactivated. Attached is a copy of the original IRS document assigning the EIN.

(Enter Name and SSN) is currently serving as the treasurer.

Please address any questions to the undersigned.

(Enter Name)
(Enter Address)

**(Can also look at SS4 instructions, page2
Or log onto www.irs.gov)**

Optional Form

Example – Authorization Letter to Open FRG Informal Fund Account.

[Unit Letterhead]	
Office Symbol	[Date]
ATTENTION:	Bank Name New Business Accounts Bank Address City, State ZIP
SUBJECT: Authorization to open a non-interest bearing checking account for the _____ Family Readiness Group (FRG) Fund (name of FRG)	
Dear New Accounts Manager:	
This letter is to authorize the following named individuals to open a Non-interest bearing checking account:	
In the name of: _____ Family Readiness Group Fund (Enter Unit's Designation)	
IRS Employee Identification Number (EIN): XXXX-XXXXX	
Mailing Address: c/o _____, Address, City, State, ZIP	
Authorized signatories:	
Name / Title	
_____	FRG Treasurer
_____	Alternate Treasurer
_____	Alternate Signer
If you have any questions or concerns, contact _____ at XXX-XXX-XXXX. Thank you for your assistance.	
Sincerely,	
_____ Commander's Signature Block	



FAMILY READINESS

SOUTH DAKOTA NATIONAL GUARD
2823 WEST MAIN STREET
RAPID CITY, SOUTH DAKOTA 57702-8186
(605) 737-6079/6086, 1-800-658-3930
familyprogram@sd.ngb.army.mil

(Required with Treasurers Report)

Example Memorandum for Treasurer Report

SD – Family Readiness

(DATE)

MEMORANDUM FOR (Enter Unit Designation) FRG Checking Account Report

SUBJECT: Annual or Quarterly Treasurer's Report

1. This reporting period covers the following dates: (Enter date) to (Enter date).
From Date To Date
2. The current balance for this reporting period is (Enter balance).
3. EIN is (Enter Number).
4. (Enter Volunteer Name) and (Enter Volunteer Name) are the two signers on our checking account.
5. Documents that must accompany this report are: Copies of all bank statements since the last report and the checkbook register spreadsheet showing all transactions since the last report.
6. Your point of contact for this report is (Enter Unit Treasurer's Name and Phone Number).

FRG Treasurer
Signature Block

DISTRIBUTION:
Unit Commander
State Family Readiness Office
Unit Family Readiness Group Lead Volunteer

Unit Treasurer (Required with Treasurer's Report)

Checkbook Register

FRG Treasurer_____ **Lead Volunteer**_____

Date ddmmyy	Check #	Transaction	Description	Payments/ Fee (-)	Deposits (+)	BALANCE

	<p style="text-align: center;">FAMILY READINESS SOUTH DAKOTA NATIONAL GUARD 2823 WEST MAIN STREET RAPID CITY, SOUTH DAKOTA 57702-8186 (605) 737-6079/6086, 1-800 658-3930 familyprogram@sd.ngb.army.mil</p>
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**Example Memorandum for
Treasurer Report if FRG Has No Checking Account
Or No Funds in Their FRG Checking Account**

SD- Family Readiness

(DATE)

MEMORANDUM FOR (Enter Unit Designation) FRG Checking Account Report

SUBJECT: Annual Treasurer's Report

1. This reporting period covers the following dates: (Enter date) to (Enter date).
From Date To Date
2. Currently (Enter Unit Designation) FRG has no Checking Account. **OR**
3. Currently (Enter Unit Designation) FRG currently has no funds in their Checking Account.
4. Our EIN is (Enter EIN).
5. Your point of contact for this report is (Enter FRG Representative or Unit Representative and Phone Number).

FRG Rep. or Unit Representative
Signature Block

DISTRIBUTION:
Unit Commander
State Family Readiness Office
Unit Family Readiness Group Lead Volunteer

	<p style="text-align: center;">FAMILY READINESS SOUTH DAKOTA NATIONAL GUARD 2823 WEST MAIN STREET RAPID CITY, SOUTH DAKOTA 57702-8186 (605) 737-6079/6086/6728, 1-800 658-3930 familyprogram@sd.ngb.army.mil</p>
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Example Memorandum for Transition of Checking Account

Transition of Checking Account from Outgoing Treasurer to Incoming Treasurer

SD-Family Readiness

(DATE)

MEMORANDUM FOR (Enter Unit Designation) FRG Checking Account Transition Report

SUBJECT: Transition of Checking Account to New Treasurer

1. The current balance as of (Enter today's date) is (Enter balance).
2. The reconciliation of the account on (Enter Date) showed that (Enter Number) items with a balance of (Enter balance) have not yet been posted to the account and are still outstanding.
3. Documents accompanying this transition are: All bank statements, checkbook registers, receipts, records of donations and any other records pertinent to the checking account. (These stated documents as a minimum must accompany the transition).
4. I, (Enter Name of Outgoing Treasurer), accept responsibility for the fund balance as indicated above and relinquish all financial records and information to (Enter Name of Incoming Treasurer).
5. Your point of contact for this report is (Enter Outgoing Unit Treasurer's Name and Phone Number).

FRG Outgoing Treasurer
Signature Block

DISTRIBUTION:
Unit Commander
State Family Readiness Office
Unit Family Readiness Group Lead Volunteer
Incoming FRG Treasurer

FRG Informal Fund Standard Operating Procedure Contained in Item #6

(ENTER UNIT NAME)
FAMILY READINESS GROUP SANCTION

1. PURPOSE. A broad statement outlining the purpose of your family Readiness group. It tells who you are and what you will do. For example, We are the families, friends and supporters of the (Enter Unit Designation and Name) who will provide information, education and support and create an environment of family togetherness by publishing newsletters, training our volunteers, holding family functions and events and keeping our families informed regarding unit news and military benefits.

2. GOALS. List the goals that your group will strive to achieve. Goals are more specific and support your purpose statement. For example, Keep families informed, provide training for families, assist the unit, provide opportunities for families to socialize, etc. Your goals can and should be revised as needed. They will change as your group changes.

3. RESPONSIBILITIES:

A. A general statement of the responsibilities of the military chain of command and commander. For example, As commander, I will provide guidance, support and resources required to sustain the unit's Family Program. I will also appoint a military POC to act in my behalf to assist the lead volunteer and Family Readiness Group. I will strive to establish an atmosphere of care and concern for service members and their families to encourage their participation in activities, trainings and events, thereby increasing their mobilization readiness and making them strong and healthy families.

B. Statement of Command approval of the FRG: This is to give command approval for the (Enter Unit Designation), Family Readiness Group to operate and function as part of my special staff in order to provide support to the service members and their families.

C. Duties of the Unit Family Readiness Representative (Military POC). The Unit Representative will serve as my liaison and act on my behalf in accordance with my guidance to provide assistance and support to the (Enter Unit Designation) Lead Volunteer and Family Readiness Group.

D. Appointment of Lead Volunteer for the Family Readiness Group. (Enter Lead Volunteer's Name) will serve as the Unit Lead Volunteer for the (Enter Unit Designation) Family Readiness Group. The lead volunteer will serve as part of my special staff and provide guidance and support to me and other Family Readiness Group (FRG) volunteers to help ensure the unit's FRG goals are achieved.

4. STRUCTURE/ORGANIZATION. This paragraph describes how your group will look. It can be shown on a separate page in the form of an organizational chart that shows structure and lines of responsibility, for example at the top would be the unit commander then the lead volunteer, etc. (See example.)

FAMILY READINESS GROUP SANCTION Continued:

5. ACTIVITIES/FUNCTIONS. List in general terms the activities that the group will provide, for example, annual picnic, assist in annual soldier/airman readiness exercises, newsletters, maintain FRG telephone trees, develop family sponsorship program, etc. Allow for growth and change. This section, as any section of this guide, can and should change. Your group will have different needs at different times and your plans should be flexible and adaptable.

6. FRG INFORMAL FUNDS STANDARD OPERATING PROCEDURE. "The (Enter Unit Designation) FRG's informal fund's purpose and function are to provide support, recognition, education and information to help prepare families for mobilization and their continued participation in the National Guard."

"The FRG informal fund is for the benefit of its members only and is established exclusively for charitable purposes to provide support to service and family members as they live the military life. It is not a business and is not being run to generate any profits. FRG expenditures will be in accordance with the wishes of the majority of FRG members and all fund raisers must have Command approval before proceeding. Additionally it is not an instrumentality of the United States Government."

If your FRG does not have an FRG informal fund or no funds in your account then so state. For example, "The Enter Unit Designation FRG does not have an informal fund. Or The Enter Unit Designation FRG currently has no funds in their FRG informal fund."

7. EVALUATION. A statement regarding when the commander, Unit Family Readiness Representative and the FRG Lead Volunteer meet to periodically (perhaps annually) look at the program to determine whether any changes need to be made, for example, in program goal priorities and activities.

Family Readiness Group Leader / Date

Commander Signature / Date

Family Readiness Group Treasurer / Date

FRG Alternate Treasurer / Date

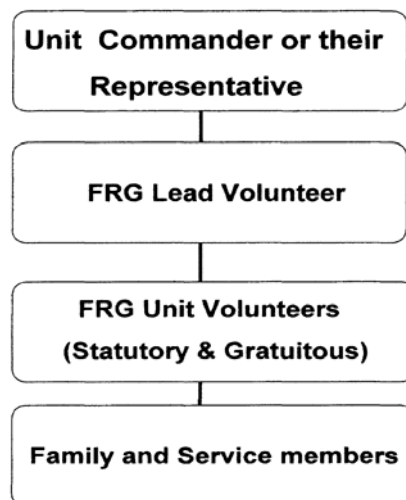
DISTRIBUTION:

Unit Family Readiness Program File (Unit Commander's Purple Binder)
State Family Readiness Office
Unit Family Readiness Representative
Unit's Family Readiness Group Lead Volunteer

FAMILY READINESS GROUP SANCTION Continued:

Example of paragraph 4 . UNIT STRUCTURE/ORGANIZATION.

FRG Structure/Organizational Flowchart



FRG Informal Fund Standard Operating Procedure

(ENTER UNIT NAME)
FAMILY READINESS INFORMAL FUND
STANDARD OPERATING PROCEDURE (SOP)

"The (Enter Unit Designation) FRG's informal fund's purpose and function are to provide support, recognition, education and information to help prepare families for mobilization and their continued participation in the National Guard."

"The FRG informal fund is for the benefit of its members only and is established exclusively for charitable purposes to provide support to service and family members as they live the military life.

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Family Readiness Group Leader / Date

Commander Signature / Date

Family Readiness Group Treasurer / Date

FRG Alternate Treasurer / Date

DISTRIBUTION:

Unit Family Readiness Program File (Unit Commander's Purple Binder)
State Family Readiness Office
Unit Family Readiness Representative
Unit's Family Readiness Group Lead Volunteer

Optional Form

FRG REIMBURSEMENT FORM FOR VOLUNTEER EXPENDITURES
In Support of the Unit FRG

Receipts must be attached for reimbursement.

NAME: _____

ADDRESS: _____ **DATE:** _____

RECEIPTS MUST BE ATTACHED FOR REIMBURSEMENT

TYPE OF EXPENDITURE: _____

PURPOSE OF EXPENDITURE: _____

TOTAL COST: \$ _____

APPROVED BY: _____

(NAME, FRG Treasurer) (NAME, FRG Lead Volunteer)

RECEIVED: \$ _____

VOLUNTEER SIGNATURE: _____

**FAMILY READINESS GROUP DAILY ACCOUNTING SHEET
(USED DURING FUNDRAISING EVENTS)**

DATE: _____ ACTIVITY: _____

FUNDRAISING ACTIVITY LOCATION:

COMMITTEE VOLUNTEERS:

1. _____

2. _____

3. _____

4. _____

BEGINNING BALANCE FOR THE DATE: \$ _____

TWO VOLUNTEER SIGNATURES VERIFY THE BEGINNING BALANCE:

END OF DAY TOTAL AMOUNT IN CASH DRAWER:..... \$ _____

TWO VOLUNTEER SIGNATURES TO VERIFY END OF DAY TOTAL:

	End of Day Total:	\$ _____
(Deduct)	Beginning Balance:	\$ _____
	Total Income This Day:	\$ _____

**** IF THE FUNDRAISING ACTIVITY IS FOR ONE DAY ONLY, RETURN THE
BEGINNING BALANCE AMOUNT ("KITTY") WITH THE TOTAL INCOME FOR THE
DAY TO THE TREASURER.**

.....

\$ _____ AMOUNT RECEIVED BY TREASURER FOR DEPOSIT TO THE
FAMILY READINESS GROUP ACCOUNT.

DATE: _____ TREASURER'S SIGNATURE: _____

Optional Form

Event Plan

Event _____ Date _____

Event Chairman _____ Phone _____

Approval(s):

Commander's Signature Lead Volunteer Signature

Task	Person Responsible	Date Due	Comments

Optional Form

Event Budget

Event _____ Date _____

Event
Chairman _____ Phone _____

Approval(s):	
_____	_____
Commander's Signature	Lead Volunteer Signature

Service Contract(s)
Attached _____

		Total Budget	
Items / Services Purchased	Company Name and Amount/per item	(Payments)	Deposits

South Dakota National Guard Family Readiness Program Treasurer's Handbook
Optional Form
FUND PROPERTY RECORD

[illegible]

